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# मध्यप्रदेश राजपत्र

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 109]

भोपाल, बुधवार, दिनांक 22 मार्च 2017—चैत्र 1, शक 1939

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 22 मार्च 2017

क्र. 4857-50-इक्कीस-अ-(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट संशोधन (विधिमान्यकरण) विधेयक, 2017 (क्रमांक 2 सन् 2017) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अतिरिक्त सचिव.

## MADHYA PRADESH BILL

No. 2 OF 2017

## THE MADHYA PRADESH VAT AMENDMENT (VALIDATION) BILL, 2017

A Bill to validate the amendment made by the Madhya Pradesh Vat (Second Amendment) Act, 2014 (No. 3 of 2015) in Section 4 of the Madhya Pradesh Vat Act, 2002, with retrospective effect.

Be it enacted by the Madhya Pradesh Legislature in the sixty-eighth year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Madhya Pradesh Vat Amendment (Validation) Act, 2017.

(2) It shall be deemed to have come into force from 1<sup>st</sup> April, 2006 to 6<sup>th</sup> January 2015, that is, the date prior to the date of publication of the Madhya Pradesh Vat (Second Amendment) Act, 2014 (No. 3 of 2015) in the official Gazette.

Validation of amendment of Section 14 with retrospective effect.

2. The Amendment, that is, insertion of explanation after second proviso to clause (a) of sub-section (1) of Section 14 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act), made by the Madhya Pradesh Vat (Second Amendment) Act, 2014 (No. 3 of 2015) (hereinafter referred to as the amending Act) shall be deemed to have come into force from 1<sup>st</sup> April, 2006 to 6<sup>th</sup> January, 2015, that is, the date prior to the date of publication of the Madhya Pradesh Vat (Second Amendment) Act, 2014 (No. 3 of 2015),

Validation of actions taken and things done thereunder.

3. Notwithstanding anything contained in any judgement or order of any court, any action taken or purported to have been taken in pursuance of explanation after second proviso to clause (a) of sub-section (1) of Section 14 of the principal Act, inserted by the amending Act, shall, for all purposes be deemed to be and have always been validly taken as if the explanation as inserted by the amending Act was enforced at all material times when such action was taken, and accordingly.—

- (a) all acts, proceedings or things done or taken in connection with the explanation as inserted by the amending Act, shall, for all purposes be deemed to be and have always been validly done or taken in accordance with law;
- (b) no suit or other proceedings shall be maintained or continued in any court against the State Government or any person or authority whatsoever for the actions taken;
- (c) no court shall enforce any order annulling the actions so taken.

## STATEMENT OF OBJECTS AND REASONS

In order to explain input tax rebate in case of manufacture of taxable as well as tax free goods from inputs, an explanation after second proviso to clause (a) of sub-section (1) of Section 14 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) was inserted by the Madhya Pradesh Vat (Second Amendment) Act, 2014 (No. 3 of 2015) with retrospective effect from 1<sup>st</sup> April, 2006. In Writ Petition No. 8118/2015 M/s Jindal Agro Oils, Balwada and 35 others versus State of Madhya Pradesh, Hon'ble High Court of Madhya Pradesh Bench Indore has held that the said amendment shall be applicable prospectively and also that the Legislature has power to validate judicial invalid levy retrospectively by bringing validation Act.

2. There is belief that in case of manufacture of taxable as well as tax free goods proportionate input tax rebate on inputs is permissible, especially in view of specific provisions of admissibility of full amount of input tax rebate in case of taxable goods and of the amount which is in excess of 4 percent in case of tax free goods,

proportionate input tax rebate was being allowed since beginning i.e. from 1<sup>st</sup> April, 2006. The decision of Hon'ble High Court shall create difficulties to State Government and shall give rise to series of litigations, as the manufacturers of taxable as well as tax free goods shall claim full input tax rebate even in respect of tax free goods, resulting in refund.

3. In order to obviate the difficulties, it is proposed to enact a Validation Act to make the explanation inserted by the Madhya Pradesh Vat (Second Amendment) Act, 2014 (No. 3 of 2015) effective retrospectively from 1<sup>st</sup> April, 2006 to 6<sup>th</sup> January, 2015, that is, the date prior to the date of publication of the Madhya Pradesh Vat (Second Amendment) Act, 2014 (No. 3 of 2015).

4. Hence this Bill.

Bhopal :

Dated the 15<sup>th</sup> March, 2017

JAYANT MALAIYA

*Member-in-Charge.*